

TAX BILL CHECKLIST
For Both Secured and Unsecured Taxes
(Rev. & Tax. Code, §2611.6)

The following data **must** appear on your bill to meet the requirements of law.

- ____ 1. Year or fiscal year
- ____ 2. Immediately beneath "Year" should appear the following statement: "For fiscal year beginning July 1, _____, and ending June 30, _____" (§2910.5(d)).
- ____ 3. The following information should appear on the unsecured bill in connection with the delinquency time and date: "If August 31 or the last day of any month falls on Saturday, Sunday or a legal holiday, payments made by 5 p.m. or the close of business, whichever is later, on the next business day are not considered delinquent" (§2922).

NOTE: Tax bills issued for taxes added to the unsecured roll after July 31, pursuant to §2922, should reflect the applicable delinquent dates rather than the statutory date specified as August 31.

- ____ 4. For secured tax bills, substitute the dates of "December 10" and "April 10" in place of "August 31" (§2619) (see M-1124.9 and M-1124.10).
- ____ 5. On the secured tax bill for tax-defaulted property, there must appear a statement that the property is tax-defaulted for prior years' taxes (§2612).
- ____ 6. The lien date should read: "12:01 a.m. on the first day of January, _____" (§2192).
- ____ 7. County water standby charges plus 10-percent penalty, when added to the county tax bill, must be shown separately from all other taxes (GC §§25210.77(b), (c), and (d)).
- ____ 8. District water service standby or immediate availability charges, plus any applicable penalties, must be shown separately from all other taxes (WC §55501.5).
- ____ 9. Even if self-addressed return envelopes are enclosed with the tax bills, each bill should contain a statement such as: "Make all remittances payable to and mail to _____, Tax Collector, _____ (address) _____, _____ (city) _____, California, _____ (zip code) _____."
- ____ 10. If the assessment roll carries penal assessments imposed pursuant to §§463 and 504, plus the interest required by §506, the format of the tax bill must allow sufficient room for such entries.
- ____ 11. In lieu of spelling out the actual penalties, costs and fees, the tax bill should carry the notice required under §2611, such as: "If taxes are unpaid, it will be necessary, as provided by law, to pay (a) delinquency penalties, (b) costs, (c) redemption penalties, and (d) redemption fees."

In addition to the previous page, the following information **must** be on the tax bill or an accompanying separate statement, pursuant to §2611.6.

- _____ 12. The full value of locally assessed property, including assessments made for irrigation district purposes in accordance with §26625.1 of the Water Code.
- _____ 13. The tax rate required by Article XIII A of the California State Constitution.
- _____ 14. The rate or dollar amount of taxes levied in excess of the one-percent limitation to pay for voter-approved indebtedness incurred before June 6, 1978.
- _____ 15. The amount of any special taxes and special assessments levied.
- _____ 16. The amount of any tax rate reduction, pursuant to Revenue and Taxation Code section 100, with the notation, "Tax reduction by (name of jurisdiction)."
- _____ 17. The amount of any exemptions. Exemptions reimbursable by the State should be shown separately.
- _____ 18. The total taxes due on the property covered by the bill.
- _____ 19. Instructions on tendering payment, including the name and mailing address of the tax collector (see item 9 above).
- _____ 20. An explanation of adjustments made to the roll and bills when the entire roll has been raised or lowered by order of the State Board of Equalization.
- _____ 21. Notice on all secured county tax bills or accompanying notice as required by §2615.5 (homeowners exemption).
- _____ 22. Notice on all secured county tax bills or accompanying notice as required by §2615.6 (Property Tax Postponement and Property Tax Assistance).
- _____ 23. Remarks: _____

Reviewed by:

